

**WHAT IF I:**

**TRANSFERRED PLATES:**

If you transferred your plates to a new vehicle, you are not entitled to an adjustment. In essence, the adjustment follows the plate. The original bill for the old vehicle should be paid. A supplemental list will generate a bill for the new vehicle with a credit for the period that the old vehicle was no longer owned.

**REGISTERED MY CAR AFTER OCTOBER 1<sup>ST</sup>?**

Vehicles registered after October 1<sup>st</sup> will be on the supplemental motor vehicle list, as described below.

**SUPPLEMENTAL MOTOR VEHICLE TAX BILLS**

Supplemental motor vehicle bills cover motor vehicles registered after October 1<sup>st</sup> and before August 1<sup>st</sup>. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

Month Acquired	% of Assessment
October	100%
November	91.7%
December	83.3%
January	75.0%
February	66.7%
March	58.3%
April	50.0%
May	41.7%
June	33.3%
July	25.0%

**Supplemental bills are mailed in December and are due by February 1<sup>st</sup>.**

**ADJUSTMENTS TO MOTOR VEHICLE BILLS**

The Assessor’s office is audited annually and will not adjust motor vehicle accounts without sufficient documentation. Two forms of proof are required: 1) plate receipt from the DMV indicating that the registration has been canceled, lost, or stolen, and 2) disposition paperwork including the date and VIN (see “What if my Vehicle Was...?” below).

It is important to understand that motor vehicle taxation is based on ownership, not use.

**Please note: a CT DMV cancellation of license plate does not show that you have disposed of the vehicle. Therefore, a 2<sup>nd</sup> form of proof is required to support an adjustment.**

Copies of CT Department of Motor Vehicles cancellation of plate receipt may be requested from CT Department of Motor Vehicles (Copy Records Division) at (860) 263-5153 or at [www.dmvct.org](http://www.dmvct.org).

**What If My Vehicle Was...?**

**SOLD:**

A copy of CT Department of Motor Vehicles cancellation of plate receipt **AND** any one of the following:

A copy of the bill of sale with the year, make, model, & Vehicle Identification # of the vehicle as well as buyer’s signature. **A handwritten bill of sale is accepted if signed by both the seller & buyer.**

A copy of the new owner’s registration or the new owner’s title with the issue date, make, year, model & vehicle identification # of the vehicle.

A copy of the title showing the transfer of title.

A letter from your insurance agent or company stating the date the insurance was cancelled, the reason for the cancellation, and the year, make, model & vehicle identification # of the vehicle.

**STOLEN:**

A copy of CT DMV cancellation of plate receipt

**AND**

A statement from your insurance company stating that the vehicle was stolen and not recovered, date of theft, and the year, make, model & vehicle identification # of the vehicle.

**TOTALED/JUNKED:**

A copy of CT DMV cancellation of pale receipt

**AND Any one of the following:**

A letter from your insurance agent or company stating that the vehicle was totaled, the date of loss and the year, make, model & vehicle identification # of the vehicle.

A dated receipt from the junk dealer to whom the vehicle was sold and the year, make, model & vehicle identification # of the vehicle.

**REGISTERED OUT OF STATE:**

A copy of the original out of state registration OR title showing the issue date, and year, make, model & vehicle identification # of the vehicle

**AND**

A copy of the CT DMV cancellation of plate receipt.

**TAXED IN WRONG TOWN:**

If you lived in a different Connecticut town on October 1<sup>st</sup>, please provide:

Proof of residency prior to October 1<sup>st</sup> in form of:

A Field card, Voter identification card **OR** lease

**OR**

A written correction from the Department of Motor Vehicles.

**REPOSSESSED:**

A copy of CT DMV cancellation of plate receipt  
**AND** any one of the following:

A letter from the finance company stating the date vehicle was taken and that it was not redeemed by you and the year, make, model & vehicle identification # of the vehicle.

A copy of bill of sale or auction papers that show the date of sale, and year, make, model & vehicle identification # of the vehicle with date of sale.

**DONATED:**

A copy of CT DMV cancellation of plate receipt  
**AND**

A letter from charitable organization on the organization's letter head, stating that the vehicle was donated, the date of the donation and the year, make, model & vehicle identification # of the vehicle.

**APPEAL PROCESS**

Questions about the Motor Vehicle appeal process should be directed to the Assessor's Office at (860) 663-1765 x506.

**CLAIMED EXEMPT DUE TO MILITARY SERVICE:**

Out of state resident based in CT must file the Soldiers & Sailors Civil Relief Act form *annually* with the Assessor's Office. Residents of CT on Active Duty or in the Reserves or National Guard are eligible for (1) vehicle to be exempt from property tax. Service members are required to file a form *annually* with the Assessor's office. This form is available online and in the Town of Killingworth Assessor's Office.

**CLAIMED EXEMPT DUE TO SPECIALLY ADAPTED VEHICLE:**

Any vehicle that has been specially equipped or modified in a significant way for the purpose of transporting medically incapacitated individuals, including but not limited to the inclusion of special hand controls, lift ramps, special seating, etc. is to be filed annually with the Assessor's Office.

**DEADLINE FOR SUBMITTAL OF PROOF FOR ADJUSTMENT**

CT Department of Motor Vehicles does not inform towns when plates are returned or when vehicles are sold, registered out of state, or otherwise disposed of.

**It is the taxpayer's responsibility to provide the required documentation within the time limits as provided under applicable CT law.**

Assessment Date	Deadline for Presentation of Proof
October 1, 2016	December 31, 2018
October 1, 2017	December 31, 2019
October 1, 2018	December 31, 2020
October 1, 2019	December 31, 2021

The proof for partial adjustments (prorates) from the Motor Vehicle Grand List must be presented within 27 months of the assessment date.

Example: the owner of a vehicle with a bill with an assessment date of October 1, 2016 (tax bill due July 2017) has until December 31, 2018 to present all proofs of disposal.

Taxpayer failure to provide all forms of proof for adjustment within 27 months of the assessment date forfeits the right to an adjustment of the bill by CT law (12-71c).

There is no statutory time limit to remove a motor vehicle from a full Grand List year.

**WHAT IF MY VEHICLE WAS....**

**SOLD?**

**TOTALED?**

**REGISTERED OUT OF STATE?**

**STOLEN?**

**TAXED IN THE WRONG TOWN?**

**REPOSSESSED?**

**DONATED?**

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**ASSESSOR'S OFFICE**

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Ph. (860) 663-1765 x506  
Fax (860) 663-4050

**Office Hours:**

**Mon-Wed 8am - 4pm**

**Thursday 8am - 7pm**

**Friday 8am - 12pm**